IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 5TH JULY 2007 / 14TH ASHADHA 1929

WP(C).No. 19484 of 2007(T)

PETITIONER:

VARGHESE KUTTY T.P.,
THEKKILKAT HOUSE, THATECKAD (PO),
PALAMATTOM.

BY ADV. SRI.C.UNNIKRISHNAN
SRI.GILBERT GEORGE CORREYA

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
ITS SECRETARY TO GOVERNMENT (TAXES),
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE ASSISTANT COMMISSIONER
(AUDIT ASSESSMENT), COMMERCIAL TAXES,
PATHANAMTHITTA.

3. M.M.VARGHESE, MATSON TRADERS',
THRUVALLA (PO).

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19484 of 2007

Dated, this the 5th day of July, 2007

J U D G M E N T

Since petitioner can avail statutory remedy by way of appeal, which is efficient and efficacious, as the appellate authority has same powers as the adjudicating authority, WP(C) is closed leaving freedom to the petitioner to pursue statutory remedy. Petitioner is free to raise all contentions raised in this WP(C) before the appellate authority.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg